

SENATE BILL 499
By Henry

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to classification of forest land.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1004, is amended by adding the following language as a new, appropriately designated subdivision:

() "Clear-cut" means removal of substantially all forest canopy cover so that the remaining stand is less than ten percent (10%) stocked with live trees;

SECTION 2. Tennessee Code Annotated, Section 67-5-1006, is amended by deleting the section in its entirety and substituting the following language instead:

§ 67-5-1006.

(a)

(1) Any owner of land may apply for its classification as forest land by filing a written application with the assessor of property by March 1 of the first year for which the classification is sought. Reapplication thereafter is not required so long as the ownership as of the assessment date remains unchanged. New owners of the land who desire to continue the previous classification must apply with the assessor by March 1 in the year following transfer of ownership. New owners may establish continued eligibility after March 1 only by appeal pursuant to this section, duly filed after notice of the assessment change is sent by the assessor, and reapplication must be made as a condition to the hearing of the appeal.

(2) The assessor shall determine whether such land is forest land, and if such a determination is made, the assessor shall classify and include it as such on the county tax roll.

(b)

(1) In determining whether any land is forest land, the tax assessor shall take into account, among other things, the acreage of such land, the amount and type of timber on the land, the actual and potential growth rate of the timber, and the management practices being applied to the land and to the timber on it. Land that has been clear-cut within ten (10) years of the date of application shall not be considered forest land.

(2) The tax assessor may request the advice of the state forester in determining whether any land should be classified as forest land, and the state forester shall make such advice available.

(c) An application for classification of land as forest land shall be made upon a form prescribed by the state board of equalization, in consultation with the state forester, and shall include a description of the land, a general description of the uses to which it is being put, aerial photographs, if available, and such other information as the tax assessor or state forester may require to aid the tax assessor in determining whether the land qualifies for designation as forest land.

(d)

(1) Any person aggrieved by the grant or denial of any application to the tax assessor for designation of land as forest land may appeal to the state forester on a form prescribed by the state forester. The state forester shall make available a copy of this form on the division forestry website.

(2) The state forester shall examine the land, and may have access to the original application filed with the tax assessor, and shall determine if the land is forest land and whether or not it has been clear-cut.

(3) The state forester shall notify both the owner and the tax assessor of such determination. The tax assessor shall reclassify the land, if necessary, based on the state forester's determination.

(e)

(1) The landowner, or the tax assessor, may appeal the decision of the state forester to the chancery court for the county.

(2) Such appeal shall be taken within ninety (90) days after the issuance of the determination by the state forester.

(3) The landowner and the tax assessor shall have the same rights and remedies for appeal and relief as are provided in the general statutes with respect to appeals from boards of tax equalization.

SECTION 3. This act shall take effect July 1, 2005 the public welfare requiring it.